



3015 (02-05-09)

ANNUAL REPORT

OF

Name: NECEDAH WATER UTILITY

Principal Office: 101 CENTER STREET
NECEDAH, WI 54646

For the Year Ended: DECEMBER 31, 2009

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Necedah
Necedah, Wisconsin

We have compiled the balance sheets of the Necedah Water Utility, an enterprise fund of the Village of Necedah as of December 31, 2009 and 2008, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009 included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

BAKER TILLY VIRCHOW KRAUSE, LLP

February 2, 2010

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NECEDAH WATER UTILITY

Utility Address: 101 CENTER STREET
NECEDAH, WI 54646

When was utility organized? 1/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KATHLEEN MYERS

Title: UTILITY CLERK

Office Address:

101 CENTER STREET
NECEDAH, WI 54646

Telephone: (608) 565 - 2260

Fax Number: (608) 565 - 7411

Email Address: necedahadmin@necedah.us

Individual or firm, if other than utility employee, preparing this report:

Name: AMANDA MBOGA

Title: SENIOR ACCOUNTANT

Office Address: BAKER TILLY VIRCHOW KRAUSE LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344 EXT 4909

Fax Number: (612) 238 - 9086

Email Address: AMANDA.MBOGA@BAKERTILLY.COM

President, chairman, or head of utility commission/board or committee:

Name: MR JAMES RATTUNDE

Title: PRESIDENT

Office Address:

101 CENTER ST
NECEDAH, WI 54646

Telephone: (608) 565 - 2260

Fax Number:

Email Address:

Are records of utility audited by individuals or firms, other than utility employee?

YES

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: BAKER TILLY VIRCHOW KRAUSE LLP

225 S SIXTH ST STE 2300
MINNEAPOLIS, MN 55402

Telephone: (888) 835 - 1344 EXT 4909

Fax Number: (612) 238 - 9086

Email Address: AMANDA.MBOGA@BAKERTILLY.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/12/2009

Period covered by most recent audit: 1/1/2008 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MR JOHN BECERRA

Title: WATER SUPERINTENDENT

Office Address:

101 CENTER STREET
NECEDAH, WI 54646

Telephone: (608) 565 - 2260

Fax Number: (608) 565 - 7411

Email Address:

Name: MR ROGER HERRIED

Title: VILLAGE ADMINISTRATOR

Office Address:

101 CENTER STREET
NECEDAH, WI 54646

Telephone: (608) 565 - 2260

Fax Number: (608) 565 - 7411

Email Address: necedahadmin@necedah.us

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MS ROSEMARY BECERRA, TREASURER
MS RYAN BECERRA, TRUSTEE
MR SCOTT CARTER, TRUSTEE
MS MARY ALICE LASSWELL, TRUSTEE
MR JAMES RATTUNDE, PRESIDENT
MR JIM SEEBRUCK, TRUSTEE
MR ROGER ZIEBELL, JR, TRUSTEE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,
as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an
outside provider for the year covered by this annual report and/or current year (i.e., operation
of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	384,317	389,952	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	147,180	134,280	2
Depreciation Expense (403)	68,538	67,848	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	80,674	64,650	5
Total Operating Expenses	296,392	266,778	
Net Operating Income	87,925	123,174	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	87,925	123,174	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,632	6,696	10
Miscellaneous Nonoperating Income (421)	84,117	78,572	11
Total Other Income	86,749	85,268	
Total Income	174,674	208,442	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,436)	(8,436)	12
Other Income Deductions (426)	32,642	32,692	13
Total Miscellaneous Income Deductions	24,206	24,256	
Income Before Interest Charges	150,468	184,186	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	29,432	47,552	14
Amortization of Debt Discount and Expense (428)	9,603	9,910	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	39,035	57,462	
Net Income	111,433	126,724	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,481,531	1,354,807	20
Balance Transferred from Income (433)	111,433	126,724	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,592,964	1,481,531	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	384,317	0	384,317	1
Total (Acct. 400):	384,317	0	384,317	
Operation and Maintenance Expense (401-402):				
Derived	147,180	0	147,180	2
Total (Acct. 401-402):	147,180	0	147,180	
Depreciation Expense (403):				
Derived	68,538	0	68,538	3
Total (Acct. 403):	68,538	0	68,538	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	80,674	0	80,674	5
Total (Acct. 408):	80,674	0	80,674	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	87,925	0	87,925	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	2,632		2,632	11
Total (Acct. 419):	2,632	0	2,632	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
WATER SURCHARGE		84,117	84,117	13
Total (Acct. 421):	0	84,117	84,117	
TOTAL OTHER INCOME:	2,632	84,117	86,749	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,436)	0	(8,436)	14
NONE			0	15
Total (Acct. 425):	(8,436)	0	(8,436)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	32,442	32,442	16
PAYING AGENT FEES	200		200	17
Total (Acct. 426):	200	32,442	32,642	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,236)	32,442	24,206	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	29,432	0	29,432	18
Total (Acct. 427):	29,432	0	29,432	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUE COSTS	9,603		9,603	19
Total (Acct. 428):	9,603	0	9,603	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	39,035	0	39,035	
NET INCOME:	59,758	51,675	111,433	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	380,776	1,100,755	1,481,531	24
Total (Acct. 216):	380,776	1,100,755	1,481,531	
Balance Transferred from Income (433):				
Derived	59,758	51,675	111,433	25
Total (Acct. 433):	59,758	51,675	111,433	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	440,534	1,152,430	1,592,964	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	384,317	0	0	0	384,317	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	384,317	0	0	0	384,317	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,966,349	3,953,123	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	851,999	754,681	2
Net Utility Plant	3,114,350	3,198,442	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	121,027	158,404	9
Total Other Property and Investments	121,027	158,404	
CURRENT AND ACCRUED ASSETS			
Cash (131)	234,158	80,547	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	64,837	77,119	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	4,662	5,467	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	303,657	163,133	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,599	26,202	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	5,775	5,775	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	22,374	31,977	
Total Assets and Other Debits	3,561,408	3,551,956	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	555,537	555,537	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,592,964	1,481,531	35
Total Proprietary Capital	2,148,501	2,037,068	
LONG-TERM DEBT			
Bonds (221)	1,057,570	1,112,322	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	223,552	256,113	38
Total Long-Term Debt	1,281,122	1,368,435	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	3,661	8,617	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	10,021	11,297	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	13,682	19,914	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	118,103	126,539	49
Total Deferred Credits	118,103	126,539	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,561,408	3,551,956	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,953,123	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,437,257	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,529,092	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	3,966,349	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	489,216	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	362,783	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	851,999	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	3,114,350	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	424,340				424,340	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	68,538				68,538	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,044				1,044	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,790				2,790	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	72,372	0	0	0	72,372	16
Debits during year						17
Book cost of plant retired	3,500				3,500	18
Cost of removal	3,996				3,996	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,496	0	0	0	7,496	25
Balance end of year (111.1)	489,216	0	0	0	489,216	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	330,341				330,341	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	32,442				32,442	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	32,442	0	0	0	32,442	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	362,783	0	0	0	362,783	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	4,662	5,467	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	4,662	5,467	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2007 BANS	7,325	428	3,663	1
2008 SDWL	532	428	9,580	2
MORTGAGE REVENUE BONDS	1,746	428	3,356	3
Total			16,599	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	555,537	1
Changes during year (explain):		
NONE		2
Balance end of year	555,537	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 REVENUE BONDS	11/11/1998	11/01/2013	4.14%	175,000	1
2008 SDWL	11/08/2008	05/01/2027	1.42%	882,570	2
Total Bonds (Account 221):				<u>1,057,570</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	08/23/2005	03/15/2015	3.75%	201,168	2
STATE TRUST FUND LOAN	05/11/2005	03/15/2014	3.75%	22,384	3
Total for Account 224				223,552	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	80,674	2
Charged electric department expense		3
Charged sewer department expense	638	4
Other (explain):		
NONE		5
Total Accruals and other credits	81,312	
Taxes paid during year:		
County, state and local taxes	78,180	6
Social Security taxes	2,605	7
PSC Remainder Assessment	527	8
Other (explain):		
NONE		9
Total payments and other debits	81,312	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1998 REVENUE BONDS	1,560	8,342	8,596	1,306	2
2008 REVENUE BONDS	2,134	12,454	12,508	2,080	3
Subtotal	3,694	20,796	21,104	3,386	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN 8/2005	6,845	7,773	8,647	5,971	5
STATE TRUST FUND LOAN 5/2005	758	863	957	664	6
Subtotal	7,603	8,636	9,604	6,635	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	11,297	29,432	30,708	10,021	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
REPLACEMENT ACCOUNT	121,027	5
Total (Acct. 128):	121,027	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	64,837	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	64,837	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	5,775	18
Total (Acct. 183):	5,775	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	118,103	23
NONE		24
Total (Acct. 253):	118,103	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,430,644	0	0	0	2,430,644	1
Materials and Supplies	5,064	0	0	0	5,064	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	456,778	0	0	0	456,778	4
Customer Advances for Construction					0	5
Regulatory Liability	122,321	0	0	0	122,321	6
NONE					0	7
Average Net Rate Base	1,856,609	0	0	0	1,856,609	
Net Operating Income	87,925	0	0	0	87,925	8
Net Operating Income as a percent of						
Average Net Rate Base	4.74%	N/A	N/A	N/A	4.74%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	126,539	0	0	0	126,539	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,436	0	0	0	8,436	3
Other (specify):						
NONE					0	4
Balance End of Year	118,103	0	0	0	118,103	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	382,152	385,680	1
Total Sales of Water	382,152	385,680	
Other Operating Revenues			
Forfeited Discounts (470)	124	479	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,041	3,793	5
Total Other Operating Revenues	2,165	4,272	
Total Operating Revenues	384,317	389,952	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	89,514	79,945	6
General Operating Expenses (680-691)	57,666	54,335	7
Total Operation and Maintenance Expenses	147,180	134,280	
Other Operating Expenses			
Depreciation Expense (403)	68,538	67,848	8
Amortization Expense (404-407)		0	9
Taxes (408)	80,674	64,650	10
Total Other Operating Expenses	149,212	132,498	
Total Operating Expenses	296,392	266,778	
NET OPERATING INCOME	87,925	123,174	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	299	8,107	38,315	5
Commercial (461.2)	80	4,737	19,696	6
Industrial (461.3)	10	130,067	236,697	7
Public Authority (461.4)	12	6,000	13,979	8
Total Metered Sales to General Customers (461)	401	148,911	308,687	
Private Fire Protection Service (462)	4		2,638	9
Public Fire Protection Service (463)	1		70,827	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	406	148,911	382,152	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	70,827	3
NONE		4
Total Public Fire Protection Service (463)	70,827	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	124	6
Other (specify):		
Total Forfeited Discounts (470)	124	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS REVENUES	887	9
Return on net investment in meters charged to sewer department	1,154	10
Other (specify):		
Total Other Water Revenues (474)	2,041	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	20,566	21,423	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	24,217	24,539	3
Chemicals (630)	17,954	20,298	4
Supplies and Expenses (640)	3,038	2,560	5
Repairs of Water Plant (650)	22,398	8,025	* 6
Transportation Expenses (660)	1,341	3,100	7
Total Plant Operation and Maintenance Expenses	89,514	79,945	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,482	15,492	8
Office Supplies and Expenses (681)	4,018	5,966	9
Outside Services Employed (682)	18,979	13,126	* 10
Insurance Expense (684)	7,018	4,327	* 11
Employees Pensions and Benefits (686)	12,938	12,438	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,231	2,986	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	57,666	54,335	
Total Operation and Maintenance Expenses	147,180	134,280	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

650 Repairs of Water Plant - A hydrant was repaired and relocated after being hit.

682 Outside Services Employed - Higher audit costs primarily due to a single audit (required due to SDWFL).

684 Insurance Expense - Insurance is allocated based on property values. There has been a large amount of activity in water plant over the last couple years causing the value of the property to go up.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		78,180	62,220	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		638	558	2
Net property tax equivalent		77,542	61,662	
Social Security		2,605	2,824	3
PSC Remainder Assessment		527	164	4
Other (specify): NONE			0	5
Total tax expense		80,674	64,650	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174750				3
County tax rate	mills		5.389910				4
Local tax rate	mills		10.685940				5
School tax rate	mills		10.037880				6
Voc. school tax rate	mills		2.048250				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.336730				10
Less: state credit	mills		1.156250				11
Net tax rate	mills		27.180480				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.685940				14
Combined School Tax Rate	mills		12.086130				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.772070				17
Total Tax Rate	mills		28.336730				18
Ratio of Local and School Tax to Total	dec.		0.803624				19
Total tax net of state credit	mills		27.180480				20
Net Local and School Tax Rate	mills		21.842880				21
Utility Plant, Jan. 1	\$	3,953,123	3,953,123				22
Materials & Supplies	\$	5,467	5,467				23
Subtotal	\$	3,958,590	3,958,590				24
Less: Plant Outside Limits	\$	273,985	273,985				25
Taxable Assets	\$	3,684,605	3,684,605				26
Assessment Ratio	dec.		0.971392				27
Assessed Value	\$	3,579,196	3,579,196				28
Net Local & School Rate	mills		21.842880				29
Tax Equiv. Computed for Current Year	\$	78,180	78,180				30
Tax Equivalent per 1994 PSC Report	\$	37,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	78,180					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	23,172				23,172	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	172,159				172,159	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	195,331	0	0	0	195,331	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	142,918				142,918	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	444,784				444,784	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	19,975				19,975	16
Total Pumping Plant	607,677	0	0	0	607,677	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	20,243				20,243	18
Sand or Other Media Filtration Equipment (332)	43,426				43,426	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	63,669	0	0	0	63,669	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	306				306	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	233,894				233,894	24
Transmission and Distribution Mains (343)	978,589		1,200		977,389	25
Services (345)	150,545	1,866			152,411	26
Meters (346)	79,972	324	300		79,996	27
Hydrants (348)	30,053	14,536	2,000		42,589	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	12,780				12,780	29
Total Transmission and Distribution Plant	1,486,139	16,726	3,500	0	1,499,365	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	4,718				4,718	32
Computer Equipment (391.1)	10,644				10,644	33
Transportation Equipment (392)	46,358				46,358	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	9,495				9,495	41
Total General Plant	71,215	0	0	0	71,215	
Total utility plant in service directly assignable	2,424,031	16,726	3,500	0	2,437,257	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,424,031	16,726	3,500	0	2,437,257	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	29,749				29,749	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	29,749	0	0	0	29,749	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	14,120				14,120	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	89,757				89,757	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	103,877	0	0	0	103,877	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	39,991				39,991	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	39,991	0	0	0	39,991	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	699,390				699,390	24
Transmission and Distribution Mains (343)	403,956				403,956	25
Services (345)	92,171				92,171	26
Meters (346)	9,964				9,964	27

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	146,694				146,694	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,352,175	0	0	0	1,352,175	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	3,300				3,300	41
Total General Plant	3,300	0	0	0	3,300	
Total utility plant in service directly assignable	1,529,092	0	0	0	1,529,092	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,529,092	0	0	0	1,529,092	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,573	8,573	1
February			10,371	10,371	2
March			12,360	12,360	3
April			12,171	12,171	4
May			14,577	14,577	5
June			15,933	15,933	6
July			16,918	16,918	7
August			13,155	13,155	8
September			14,676	14,676	9
October			13,625	13,625	10
November			13,656	13,656	11
December			12,753	12,753	12
Total annual pumpage	0	0	158,768	158,768	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	158,768	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	158,768	3
Less: Gallons (000's) sold:	148,911	4
Gallons (000's) entering distribution system but not sold:	9,857	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	474	7
Gallons (000's) used for fire protection:	140	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	260	10
Subtotal Estimated Usage:	874	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	8,983	17
Subtotal of Estimated Losses:	8,983	18
Percentage of water entering distribution system sold:	94%	19
Percentage of unaccounted for water:	6%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	505	28
Date of maximum:	11/16/2009	29
Cause of maximum:	Water tower overflow	30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum:	04/01/2009	34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	216,709	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	3	41
Population served (estimate the number of individuals served):		42
Inside municipality?	860	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MIDDLE STREET	#3	63	10	225,750	Yes	1
NORTH MAIN - AIRPORT	#4	78	18	210,330	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#4		1
Location	MIDDLE STREET	NORTH MAIN - AIRPORT		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GOULDS	GOULDS		5
Year Installed	2007	2007		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	700	700		8
Pump Motor or Standby Engine Mfr	GOULDS	GOULDS		9
Year Installed	2007	2007		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	75	75		12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TANK	WATER TOWER	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET	R	5
Year constructed	1991	2004	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7
Elevation difference in feet (See Headnote 3.)	216	500	8
Total capacity in gallons (actual)	175,000	200,000	9
			10
			11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment			14
(gas, liquid, powder, other)	LIQUID	LIQUID	15
Points of application			16
(wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	18
Rated capacity of filter plant			19
(m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	50.0000	50.0000	20
Is a corrosion control chemical			21
used (yes, no)?	Y	Y	22
Is water fluoridated (yes, no)?	N	N	23
			24
			25
			26
			27
Footnotes			28

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	2.000	425				425	1
P	D	4.000	250				250	2
M	D	6.000	37,651				37,651	3
P	D	6.000	2,684				2,684	4
M	D	8.000	10,908		120		10,788	5
P	S	8.000	840				840	6
M	D	10.000	7,485				7,485	7
P	D	10.000	8,191				8,191	8
M	D	12.000	2,950				2,950	9
Total Within Municipality			71,384	0	120	0	71,264	
P	D	8.000	62				62	10
P	D	10.000	138				138	11
P	D	12.000	2,772				2,772	12
Total Outside of Municipality			2,972	0	0	0	2,972	
Total Utility			74,356	0	120	0	74,236	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	323				323		1
M	1.000	170	1			171	110 *	2
M	1.250	4				4		3
M	1.500	74				74	63	4
M	2.000	7				7		5
M	3.000	1				1		6
P	6.000	1				1		7
M	8.000	1				1		8
P	10.000	1				1		9
Total Utility		582	1	0	0	583	173	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The water service was financed by the utility.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	382				382	10	1
1.000	17				17	0	2
1.250	2				2	0	3
1.500	5				5	1	4
2.000	7	1	1		7	1	5
3.000	2				2	1	6
4.000	1				1	0	7
10.000	1				1	0	8
Total:	417	1	1	0	417	13	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	301	56	3	6	0	16	382	1
1.000	0	13	3	1	0	0	17	2
1.250	0	2	0	0	0	0	2	3
1.500	0	3	1	1	0	0	5	4
2.000	0	3	1	3	0	0	7	5
3.000	0	1	1	0	0	0	2	6
4.000	0	0	0	1	0	0	1	7
10.000	0	0	1	0	0	0	1	8
Total:	301	78	10	12	0	16	417	

METERS

Meters (Page W-21)

Explain program for replacing or testing meters 1" or smaller.

See below.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No. Station meter is an electric meter. Per sales representative, these meters have no moving parts to wear out and, therefore, do not need to be calibrated.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The 10" meter is also an electric meter. See above.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5	2	1		6	1
Within Municipality	107				107	2
Total Fire Hydrants	112	2	1	0	113	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	56
Number of distribution system valves end of year:	224
Number of distribution valves operated during year:	80